

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§11-301.

The sales and use tax is computed on:

- (1) the taxable price of each separate sale;
- (2) if a combined sale is made, the combined taxable price of all retail sales on the same occasion by the same vendor to the same buyer; or
- (3) if retail sales of tangible personal property or a taxable service are made through vending or other self-service machines, 94.5% of the gross receipts from the retail sales.

[\[Previous\]](#)[\[Next\]](#)